

B6 Summary (Official Form 6 - Summary) (12/07)

United States Bankruptcy Court
Northern District of Mississippi

In re **Ja-Co Foods, Inc.**

Debtor

Case No. **09-16017-DWH**

Chapter **11**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	6	518,915.46		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	2		714,513.48	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	8		652,116.22	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	24		417,939.57	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		43			
Total Assets			518,915.46		
Total Liabilities				1,784,569.27	

United States Bankruptcy Court
Northern District of Mississippi

In re **Ja-Co Foods, Inc.**

Debtor

Case No. **09-16017-DWH**

Chapter **11**

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

☐ Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column		
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		
4. Total from Schedule F		
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		

In re Ja-Co Foods, Inc.

Case No. 09-16017-DWH

Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
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None

Sub-Total > **0.00** (Total of this page)

Total > **0.00**

0 continuation sheets attached to the Schedule of Real Property

(Report also on Summary of Schedules)

B6B (Official Form 6B) (12/07)

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		Petty Cash at Office & 11 Sonic restaurants (\$3,551.87)	-	0.00
NOTE: MARKET VALUE INCLUDED IN RESPONSE TO QUESTION 2.				
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		See Attachment	-	134,670.46
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			

Sub-Total > **134,670.46**
(Total of this page)

2 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		Income from Credit Card Purchases (Amex, Mastercard, Visa, Discover, and Debit Cards)	-	7,500.00
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			

Sub-Total > **7,500.00**
(Total of this page)

Sheet 1 of 2 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re Ja-Co Foods, Inc.

Case No. 09-16017-DWH

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		Desks, Chairs, Phone System, Safe, File Cabinets, Computers, etc.	-	10,000.00
29. Machinery, fixtures, equipment, and supplies used in business.		Ordermatic Systems, Cooking, Heating & Holding Equipment; See Attachment for details by location	-	285,000.00
30. Inventory.		Food, Paper Goods; See Attachment for breakdown by location	-	81,745.00
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total > **376,745.00**
(Total of this page)
Total > **518,915.46**

Sheet 2 of 2 continuation sheets attached to the Schedule of Personal Property

(Report also on Summary of Schedules)

Monthly Inventory Reporting and Transfers
Month OCTOBER 2009

Store	Beg Food	End Food	Food Inv Change	Beg Paper	End Paper
Columbus*	\$5,783	\$6,922	\$1,139	\$1,339	\$1,192
Starkville # 1	\$6,057	\$6,569	\$512	\$1,657	\$1,727
Tupelo # 1	\$4,352	\$4,272	\$80	\$1,295	\$1,244
West Point	\$6,345	\$6,801	\$456	\$1,447	\$1,431
Aberdeen*	\$5,616	\$5,964	\$348	\$1,580	\$995
Starkville # 2*	\$6,894	\$8,324	\$1,430	\$1,215	\$1,500
Vernon	\$4,510	\$4,788	\$278	\$1,665	\$1,141
Tupelo # 2	\$5,317	\$5,729	\$411	\$1,260	\$1,367
Fulton	\$5,401	\$5,321	\$80	\$1,564	\$999
Belmont	\$4,322	\$4,927	\$605	\$1,301	\$1,298
Ripley	\$7,749	\$7,634	\$115	\$1,633	\$1,600
	\$67,251		\$81,745	\$14,444	

Positive Change is a Charge (Inventory went **DOWN** this month)
Negative Change is a Credit (Inventory went **UP** this month)

12/2/2009

1:14 PM
12/04/09
Accrual Basis

Jaco Foods. Inc.
Balance Sheet

As of November 16, 2009

Cash on hand (petty, ch & savings)

Nov 16, 09

ASSETS

Current Assets

Checking/Savings

1000 · Checking - Operating Account	2,792.97
1008 · Vernon BOV - 173715801	4,114.55
1010 · Fulton BCS - 60359445	50.00
1011 · Belmont FANB - 9183515	5,802.80
1012 · Ripley Peoples Bk - 312274	12.16
1015 · Eupora AMEX RBC - 5270029631	197.39
1026 · Construction BCS 53742169	-9,838.89
1050 · Payroll BCS - 60468899	72.67
1055 · Franchise BCS - 60468964	1,762.84
1080 · Petty Cash (Ja-Co home office)	251.87
1080 · Petty Cash (all 11 stores)	3,300.00
1081 · Columbus Reg- 0090461126	10,516.08
1082 · Starkville #1 Reg - 0090460650	9,772.16
1083 · Tupelo 1 Reg - 0090460677	4,391.34
1084 · WestPoint Reg - 0090460685	8,433.73
1085 · Starkville 2 Reg - 0090460669	14,081.64
1086 · Tupelo 2 Reg - 0090461223	7,889.33
1087 · Ripley Reg - 0090460847	3,956.96
1088 · Operating Regions - 0090460863	-40,894.47
1089 · Payroll Regions - 0090460855	95,334.90
1090 · Aberdeen Renasant - 1000020095	5,729.81
1092 · Fulton Trustmark - 8800100750	6,940.61
1096 · Royalties -Debtor Reg#009046089	0.01
Total Checking/Savings	134,670.46

STORES	AMOUNTS	DESCRIPTION (FIXTURES & EQUIPMENT)
ABERDEEN	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
COLUMBUS	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
FULTON	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
STARKVILLE #1	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
STARKVILLE #2	\$ 35,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
TUPELO #1	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
TUPELO #2	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
WEST POINT	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
BELMONT	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
RIPLEY	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
VERNON	\$ 25,000.00	ORDERMATIC SYSTEMS, ALL COOKING, HEATING & HOLDING EQUIPMENT
	\$ 285,000.00	

B6D (Official Form 6D) (12/07)

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN					
Account No. 5888	X -	01/24/08				98,340.53	83,340.53
Bank of Vernon 44825 Hwy. 17 Vernon, AL 35592		Equipment formerly located at Sonics in Hiram, Cumming, Canton & Gainesville, GA					
Value \$		15,000.00					
Account No. 5889	X -	10/31/08				27,607.35	12,607.35
Bank of Vernon 44825 Hwy. 17 Vernon, AL 35592		Equipment formerly located at Sonic in Russellville, AL					
Value \$		15,000.00					
Account No. 0779	X -	10/08/09				341,000.00	141,000.00
Bank of Vernon 44825 Hwy. 17 Vernon, AL 35592		Line of credit secured by Pays System NEED VALUE					
Value \$		200,000.00					
Account No. 3348	X -	07/16/08				206,822.21	171,822.21
BankFirst Financial Services P. O. Box 1248 Columbus, MS 39703		Equipment located at, but not limited to, 913 Hwy. 12 W, Starkville, Oktibbeha Co., MS					
Value \$		35,000.00					
Subtotal (Total of this page)						673,770.09	408,770.09

1

continuation sheets attached

1 continuation sheets attached

B6D (Official Form 6D) (12/07) - Cont.

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
			DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN					
Account No. 1936	X	-	06/09/06					
Citizens National Bank P. O. Box 9669 Columbus, MS 39705			Equipment at Sonic restaurant #1, located at 1197 South Gloster, Tupelo, Lee Co., MS					
			Value \$ 25,000.00				14,286.52	0.00
Account No. 3796	X	-	02/14/03					
Peoples Bank 103 E. Washington St. Aberdeen, MS 39730			All fixtures & equipment, all chattel paper or accounts arising from the sale or lease of inventory located at 808 Chestnut St., Aberdeen, Monroe Co., MS					
			Value \$ 25,000.00				26,456.87	1,456.87
Account No.								
			Value \$					
Account No.								
			Value \$					
Account No.								
			Value \$					
Subtotal							40,743.39	1,456.87
(Total of this page)								
Total							714,513.48	410,226.96
(Report on Summary of Schedules)								

Sheet **1** of **1** continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

☐ **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☐ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☐ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

☒ **Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

☐ **Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

B6E (Official Form 6E) (12/07) - Cont.

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			2008 & 2009					
Alabama Dept. of Industrial Relations Unemployment Compensation Division 649 Monroe St., Rm. 4207 Montgomery, AL 36131	-		Unemployment Taxes ('08 - \$3,681.14; '09 - \$5,084.89)				8,766.03	0.00
							8,766.03	8,766.03
Account No.			2008 & 2009					
Alabama Dept. of Industrial Relations Unemployment Compensation Division 649 Monroe St., Rm. 4207 Montgomery, AL 36131	-		Employment Security Assessment ('08 - \$152.21; '09 - \$227.72)				379.93	0.00
							379.93	379.93
Account No.			Sales Tax for Vernon Store #3321					
Alabama Dept. of Revenue P. O. Box 2467 Tuscaloosa, AL 35403-2467	-						0.00	0.00
							0.00	0.00
Account No.			2009					
Alabama Dept. of Revenue P. O. Box 2467 Tuscaloosa, AL 35403-2467	-		Withholding Taxes				6,851.21	0.00
							6,851.21	6,851.21
Account No. 6106			2008					
City of Aberdeen Att'n: City Clerk 125 W. Commerce St. Aberdeen, MS 39730	-		Personal Property Taxes on personal property located in Aberdeen, MS				3,278.43	0.00
							3,278.43	3,278.43
Subtotal								0.00
(Total of this page)							19,275.60	19,275.60

Sheet 1 of 7 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

B6E (Official Form 6E) (12/07) - Cont.

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. 0101			2008					
City of Eupora Att'n: City Clerk 390 Clark Ave Eupora, MS 39744		-	Personal Property Taxes on personal property located at 600 Veterans Memorial Blvd. S, Eupora, MS					0.00
							357.03	357.03
Account No. 4300			2008					
City of West Point Att'n: Rita Mattix P. O. Box 1117 West Point, MS 39773		-	Personal Property Taxes on personal property located in West Point, MS					0.00
							418.23	418.23
Account No. 6700			2008					
Clay Co. Tax Collector Att'n: Teretha Rupert P. O. Box 795 West Point, MS 39773		-	Personal Property Taxes on personal property located in West Point, MS					0.00
							210.65	210.65
Account No.			2008					
Georgia Dept. of Labor P. O. Box 740234 Atlanta, GA 30374-0234		-	Unemployment Company Taxes					0.00
							150.28	150.28
Account No.			2008					
Georgia Dept. of Labor P. O. Box 740234 Atlanta, GA 30374-0234		-	Administrative Assessment Taxes					0.00
							60.12	60.12
Subtotal								0.00
(Total of this page)							1,196.31	1,196.31

Sheet **2** of **7** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	A M O U N T N O T E N T I T L E D T O P R I O R I T Y, I F A N Y	A M O U N T E N T I T L E D T O P R I O R I T Y
Account No.			2008						
Georgia Dept. of Revenue Processing Center P. O. Box 740387 Atlanta, GA 30374-0387	-		Withholding Taxes					0.00	
							231.15		231.15
Account No.			2008 and 2009						
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Federal Withholding Taxes ('08 - \$58,472.84; '09 - \$55,266.00)					0.00	
							113,738.84		113,738.84
Account No.			2008 & 2009						
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Medicare Employee Taxes ('08 - \$14,726.08; '09 - \$18,208.47)					0.00	
							32,934.84		32,934.84
Account No.			2008 & 2009						
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Social Security Employee Taxes ('08 - \$62,965.51; '09 - \$77,856.76)					0.00	
							140,822.27		140,822.27
Account No.			2008 & 2009						
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Federal Unemployment Taxes ('08 - \$5,952.49; '09 - \$8,389.18)					0.00	
							14,341.67		14,341.67
Subtotal								0.00	
(Total of this page)							302,068.77		302,068.77

Sheet **3** of **7** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

B6E (Official Form 6E) (12/07) - Cont.

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			2008 & 2009					
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Medicare Company Taxes ('08 - \$14,709.31; '09 - \$18,208.47)				32,917.78	0.00
								32,917.78
Account No.			2008 & 2009					
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Social Security Company Taxes ('08 - \$62,893.85; '09 - \$77,818.56)				140,712.41	0.00
								140,712.41
Account No.			12/31/08					
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Late Payment Penalty - SDI Canton				180.69	0.00
								180.69
Account No.			12/31/08					
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Late Payment Penalty - SDI Gainesville				180.69	0.00
								180.69
Account No.			12/31/08					
Internal Revenue Service P. O. Box 21126 Philadelphia, PA 19114-0326	-		Late Payment Penalty - Jacobsen of Georgia				180.69	0.00
								180.69
Subtotal							174,172.26	0.00
(Total of this page)							174,172.26	174,172.26

Sheet **4** of **7** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

B6E (Official Form 6E) (12/07) - Cont.

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. 2131			2008					
Lee County Tax Collector Att'n: Leroy E. Belk, Jr. P. O. Box 271 Tupelo, MS 38802		-	Personal Property Taxes on personal property located in Tupelo, MS				1,137.42	0.00
							1,137.42	1,137.42
Account No. 4939			2008					
Lee County Tax Collector Att'n: Leroy E. Belk, Jr. P. O. Box 271 Tupelo, MS 38802		-	Personal Property Taxes on personal property located in Tupelo, MS				1,009.92	0.00
							1,009.92	1,009.92
Account No. 0104			2008					
Lowndes Co. Tax Collector Att'n: Greg D. Andrews P. O. Box 1077 Columbus, MS 39703		-	Personal Property Taxes on personal property located in Columbus, MS				428.61	0.00
							428.61	428.61
Account No. 787			2008					
Lowndes Co. Tax Collector Att'n: Greg D. Andrews P. O. Box 1077 Columbus, MS 39703		-	Personal Property Taxes on personal property located in Columbus, MS				5,222.15	0.00
							5,222.15	5,222.15
Account No. 6106			2008					
Monroe County Tax Collector Att'n: Pat Birkholz P. O. Box 684 Aberdeen, MS 39730		-	Personal Property Taxes on personal property located in Aberdeen, MS				1,956.51	0.00
							1,956.51	1,956.51
Subtotal								0.00
(Total of this page)							9,754.61	9,754.61

Sheet **5** of **7** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

B6E (Official Form 6E) (12/07) - Cont.

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			2008 & 2009					
MS Employment Security Commission P. O. Box 22781 Jackson, MS 39225	-		Unemployment Company Taxes ('08 - \$5,116.05; '09 - \$6,262.06)				11,378.11	0.00
							11,378.11	11,378.11
Account No.			2008 & 2009					
MS Employment Security Commission P. O. Box 22781 Jackson, MS 39225	-		Training Contribution ('08 - \$1,197.33; '09 - \$2,092.40)				3,289.73	0.00
							3,289.73	3,289.73
Account No.			Sales Tax					
MS State Tax Commission P. O. Box 960 Jackson, MS 39225-3075	-						110,365.61	0.00
							110,365.61	110,365.61
Account No.			2008 & 2009					
MS State Tax Commission P. O. Box 23075 Jackson, MS 39225-3075	-		Withholding Taxes ('08 - \$848.00; '09 - \$12,058.09)				12,906.09	0.00
							12,906.09	12,906.09
Account No. 747			2008					
Oktibbeha Co. Tax Collector Att'n: Pat Kight 101 E. Main St. Starkville, MS 39759	-		Personal Property Taxes on personal property located in Starkville, MS				1,113.66	0.00
							1,113.66	1,113.66
Subtotal								0.00
(Total of this page)							139,053.20	139,053.20

Sheet **6** of **7** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re **Ja-Co Foods, Inc.**

Case No. **09-16017-DWH**

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	A M O U N T N O T E N T I T L E D T O P R I O R I T Y, I F A N Y	A M O U N T E N T I T L E D T O P R I O R I T Y
Account No. 1936			2008						
Oktibbeha Co. Tax Collector Att'n: Pat Kight 101 E. Main St. Starkville, MS 39759		-	Personal Property Taxes on personal property located in Starkville, MS					0.00	
							1,394.99		1,394.99
Account No.			Sales Tax for Vernon Store #3321						
Revenue Discovery Systems Sales Tax Division P. O. Box 830725 Birmingham, AL 35283-0725		-						0.00	
							2,484.00		2,484.00
Account No. 3137			2008						
Tippah County Tax Collector Att'n: Joe Larry Shackelford 102-C N. Main St. Ripley, MS 38663		-	Personal Property Taxes on personal property located in Ripley, MS					0.00	
							1,683.39		1,683.39
Account No. 1676			2008						
Tishomingo County Tax Collector Att'n: Paul Whitlock 1008 Battleground Dr. Iuka, MS 38852		-	Personal Property Taxes on personal property located in Belmont, MS					0.00	
							823.05		823.05
Account No. 1676			2008						
Town of Belmont Att'n: City Clerk P. O. Box 489 Belmont, MS 38827-0489		-	Personal Property Taxes on personal property located in Belmont, MS					0.00	
							210.04		210.04

Sheet **7** of **7** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal
(Total of this page)

Total

(Report on Summary of Schedules)

0.00	0.00
6,595.47	6,595.47
0.00	0.00
652,116.22	652,116.22